Exhibit 23

Annual Franchise Tax Report

		<u> </u>	
CORPORATION NAME ARNER RECORDS INC.			TAX 9
E NUMBER INCORPORATION DATE RENEWAL/REVOCATION	DATE		
21813 1958/03/19 RINCIPAL PLACE OF BUSINESS			PHONE NUMBER
77 SOUTH SANTA FE AVENUE			(212)275-238
DS ANGELES, CA 90021			
EGISTERED AGENT			AGENT NUM
HE CORPORATION TRUST COMPANY ORPORATION TRUST CENTER			900001
209 ORANGE ST			
ILMINGTON DE 19801			
AUTHORIZED STOCK DESIGNATION/	NO. OF SHARES	PAR VALUE/ SHARE	
EGIN DATE END DATE STOCK CLASS 958/03/19 COM	1,000	.0000000000	
300,007.13	1.7 000	.000000000	
FFICER NAME	STREET/CITY/STATE/ZIP		TITLE
ARON BAY-SCHUCK	1633 BROADWAY		CEO
	NEW YORK, NY 10019		
IRECTORS NAME	STREET/CITY/STATE/ZIP		
RIC LEVIN	1633 BROADWAY		
	NEW YORK, NY 10019		
AUL ROBINSON	1633 BROADWAY		
	NEW YORK, NY 10019		
	1622 DDAADWAY		
RENT TAPPE	1633 BROADWAY NEW YORK, NY 10019		
	1120 10111, 111 10010		
OTIOE. Pursuant to & Dol C 502/h) If any	officer or director of a cornoration re-	givod to mako an anuna	franchiso tar ronor
OTICE: Pursuant to 8 Del. C. 502(b), If any	officer or director of a corporation rec	uired to make an annual	franchise tax repor
the Secretary of State shall knowingly make an	officer or director of a corporation req ty false statement in the report, such	officer or director shall b	e guilty of perjury.
the Secretary of State shall knowingly make an uthorized by (Officer, Director or Incorporator) CHELLE STALLONE	officer or director of a corporation req ty false statement in the report, such	officer or director shall be	franchise tax repor e guilty of perjury. TITLE JANAGER
the Secretary of State shall knowingly make an	officer or director of a corporation req ty false statement in the report, such	officer or director shall b	e guilty of perjury.